

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

FILED

AUG 19 1998

TIMOTHY R. WALBRIDGE, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

In re:

GERALD TUCKER,

Debtor.

Case No. 98-01071-M

Chapter 7

GERALD TUCKER,

Plaintiff,

v.

Adversary Proc. No. 98-0114-M

The UNITED STATES OF AMERICA,
ex rel. the INTERNAL REVENUE,
SERVICE, and the State of Oklahoma,
ex rel. the Oklahoma Tax Division,

Defendants.

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on April 16, 1998 in which plaintiff requests the Court to determine the dischargeability of his federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

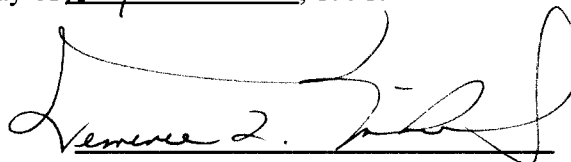
ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

Timothy R. Walbridge
Clerk U.S. Bankruptcy Court
Northern District of Oklahoma

1. The plaintiff filed a Chapter 7 petition in bankruptcy on March 19, 1998.
2. On April 16, 1998 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.
3. The federal income tax liabilities owed by plaintiff for his 1985, 1988 and 1991 tax years are properly subject to discharge, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case.
4. The federal income taxes and interest owed by plaintiff for his 1981 tax year are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(B)(i). The penalties relating to the plaintiff's 1981 federal income taxes are properly subject to discharge, pursuant to 11 U.S.C. Section 523(a)(7).
5. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1981, 1985, 1988 and 1991 federal income tax liabilities, which attach to all existing property and rights to property, including exempt property, belonging to the plaintiff on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. Section 522(c)(1) and 26 U.S.C. Section 6231.

IT IS SO ORDERED this 18th day of August, 1998.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line.

TERRENCE L. MICHAEL
UNITED STATES BANKRUPTCY JUDGE